What is claimed is:

A heat-sensitive recording material which comprises at least (a) a support, (b) a heat-sensitive recording layer formed on at least one side of the support and containing an electron-donating compound and an electron-accepting compound and (c) a protective layer,

the protective layer being an outermost layer provided by being formed on a smooth-surfaced substrate and removing the smooth-surfaced substrate, and

the protective layer surface having a distinctness of image (according to JIS K 7105-1981) of at least 75% (slit width 2 mm).

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- 2. The heat-sensitive recording material according to claim 1, wherein the recorded portion formed by carrying out recording from the protective layer side with an energy of 80 mJ/mm² by a thermal head shows a distinctness of image (according to JIS K 7105-1981) of at least 75% (slit width 2 mm).
- 3. The heat-sensitive recording material according to claim 1, wherein the recorded portion formed by carrying out recording from the protective layer side

with an energy of 80 mJ/mm² by a thermal head is 0.15 to 0.50 μ m in root-mean-square average of roughness (according to JIS B0601-1982) as determined by an interference microscope (JIS B0652-1973).

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- 4. The heat-sensitive recording material according to claim 1, wherein the recorded portion formed by carrying out recording from the protective layer side with an energy of 80 mJ/mm² by a thermal head exhibits a gloss (JIS P 8142-1993) of 30% or more at 20 degrees and 85% or more at 75 degrees.
- 5. The heat-sensitive recording material according to claim 1, wherein the smooth-surfaced substrate is 0.05 to 0.20 μm in the root-mean-square average of roughness (JIS B0601-1982) as determined by an interference microscope (JIS B0652-1973).
- 6. The heat-sensitive recording material according to claim 1 which comprises:
 - (a) the support (S),
 - (b) (b1) the heat-sensitive recording layer (TG) formed on at least one side of the support, or (b2) the heat-sensitive recording layer (TG) formed on at least one side of the support and an

adhesive layer (EB) formed on the heat-sensitive recording layer, or

(b3) an adhesive layer formed (EB) on at least one side of the support and the heat-sensitive recording layer (TG) formed on the adhesive layer; and

- (c) the protective layer (OC), and if desired,
- (d) an intermediate layer (ML) formed between the heat-sensitive recording layer (TG) and the protective layer (OC) or between the heatsensitive recording layer (TG) and the adhesive layer (EB),

the protective layer being an outermost layer provided by being formed on a smooth surface of a smooth-surfaced substrate and removing the substrate, and

the protective layer surface having a distinctness of image of at least 75% (according to JIS K 7105-1981, slit width 2 mm).

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- 7. The heat-sensitive recording material according to claim 6 which comprises :
 - (a) the support (S),
- (b) the heat-sensitive recording layer (TG) formed on one side of the support, the intermediate layer

- (ML) formed on the heat-sensitive recording layer and the adhesive layer (EB) formed on the intermediate layer, and
- (c) the protective layer (OC).

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- 8. The heat-sensitive recording material according to claim 6, wherein the protective layer comprises a water-soluble or water-dispersible resin.
- 9. The heat-sensitive recording material according to claim 7, wherein the adhesive layer is provided by forming an uncured adhesive layer containing an electron beam-curable compound and curing the electron beam-curable compound by irradiation with electron beam.
 - 10. The heat-sensitive recording material according to claim 9, wherein the electron beam-curable compound is a hydroxyl group-containing electron beam-curable compound.
 - 11. The heat-sensitive recording material according to claim 10, wherein the hydroxyl group-containing electron beam-curable compound is 2-hydroxyethyl (meth)acrylate, 2-hydroxypropyl (meth)acrylate, 2-

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hydroxy-3-phenoxypropyl acrylate or (meth)acrylic acid condensate of epichlorohydrin-alkanediol polymer.

- 12. A process for producing a heat-sensitive recordingmaterial which comprises:
 - (e) a support (S),
 - (f) (b1) a heat-sensitive recording layer (TG) formed on at least one side of the support, or (b2) a heat-sensitive recording layer (TG) formed on at least one side of the support and an adhesive layer (EB) formed on the heat-sensitive recording layer, or (b3) an adhesive layer (EB) formed on at least one side of the support and the heat-sensitive recording layer (TG) formed on the adhesive layer; and
 - (g) a protective layer (OC), and if desired,
 - (h) an intermediate layer (ML) formed between the heat-sensitive recording layer (TG) and the protective layer (OC) or between the heatsensitive recording layer (TG) and the adhesive layer (EB),

the protective layer surface having a distinctness of image of at least 75% (according to JIS K 7105-1981, slit width 2 mm),

the process comprising forming the protective layer on a smooth-surfaced substrate with a smooth surface which is about 0.05 to about 0.20 µm in the root-mean-square average of roughness (according to JIS B0601-1982) as determined by an interference microscope (according to JIS B0652-1973), and removing the substrate.

- 13. The process according to claim 12, which comprises any one of the following processes:
 - (i) a process comprising combining

the protective layer (OC) formed on the smoothsurfaced substrate and comprising a water-soluble or water-dispersible resin with

a laminate comprising the support (S), the heatsensitive recording layer (TG), the intermediate
layer (ML) and an uncured adhesive layer (EB)
comprising an electron beam-curable compound in this
order,

in such a manner that the protective layer (OC) is brought into contact with the uncured adhesive layer (EB),

irradiating the combined product with electron beam to cure the electron beam-curable compound, and removing the smooth-surfaced substrate,

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(ii) a process comprising combining

the protective layer (OC) formed on the smoothsurfaced substrate and an uncured adhesive layer

(EB) comprising an electron beam-curable compound
and formed on the protective layer, or an uncured
protective layer (OC(EB)) comprising an electron
beam-curable compound and formed on a smoothsurfaced substrate, with

a laminate comprising the support (S), the heatsensitive recording layer (TG) and the intermediate layer (ML) in this order,

in such a manner that the adhesive layer (EB) or the protective layer (OC(EB)) comprising an electron beam-curable compound is brought into contact with the intermediate layer (ML),

irradiating the combined product with electron beam to cure the electron beam-curable compound, and removing the smooth-surfaced substrate,

(iii) a process comprising combining

the protective layer (OC) comprising a watersoluble resin or water-dispersible resin and formed
on the smooth-surfaced substrate and the heatsensitive recording layer (TG) formed on the
protective layer and the intermediate layer (ML)
formed on the heat-sensitive recording layer with

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a laminate comprising the support (S) and an
uncured adhesive layer (EB) comprising an electron
beam-curable compound in this order,

in such a manner that the intermediate layer (ML) is brought into contact with the uncured adhesive layer (EB),

irradiating the combined product with electron beam to cure the electron beam-curable compound, and removing the smooth-surfaced substrate,

10 (iv) a process comprising combining

the substrate (S)

with a laminate formed on the smooth-surfaced substrate and comprising the protective layer (OC) comprising a water-soluble or water-dispersible resin, the heat-sensitive recording layer (TG), the intermediate layer (ML) and an uncured adhesive layer (EB) comprising an electron beam-curable compound in this order,

in such a manner that the uncured adhesive layer

(EB) is brought into contact with the support (S),

irradiating the combined product with electron

beam to cure the electron beam-curable compound,

and removing the smooth-surfaced substrate, and

(v) a process comprising combining a laminate comprising an uncured protective layer

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(OC(EB)) comprising an electron beam-curable compound, an intermediate layer (ML), a heat-sensitive recording layer (TG) and a support (S) in this order, with

5 a smooth-surfaced substrate,

in such a manner that the uncured protective layer (OC(EB)) is brought into contact with the smooth-surfaced substrate,

irradiating the combined product with electron beam to cure the electron beam-curable compound, and removing the smooth-surfaced substrate.

- 14. A process according to claim 13, wherein the adhesive layer contains a pigment having an average particle size of 0.2 to 3 $\mu m\,.$
- 15. A process according to claim 13, wherein the electron beam-curable compound is a hydroxyl group-containing electron beam-curable compound.

16. A process according to claim 13, wherein wherein the hydroxyl group-containing electron beam-curable compound is 2-hydroxyethyl (meth)acrylate, 2hydroxypropyl (meth)acrylate, 2-hydroxy-3-

phenoxypropyl acrylate or (meth)acrylic acid

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condensate of epichlorohydrin-alkanediol polymer.